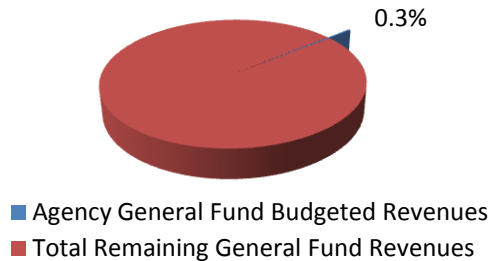
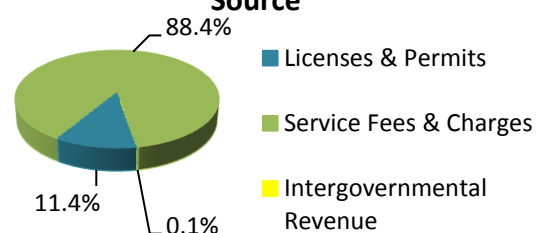


General Fund Analysis

Share of Total County Revenue

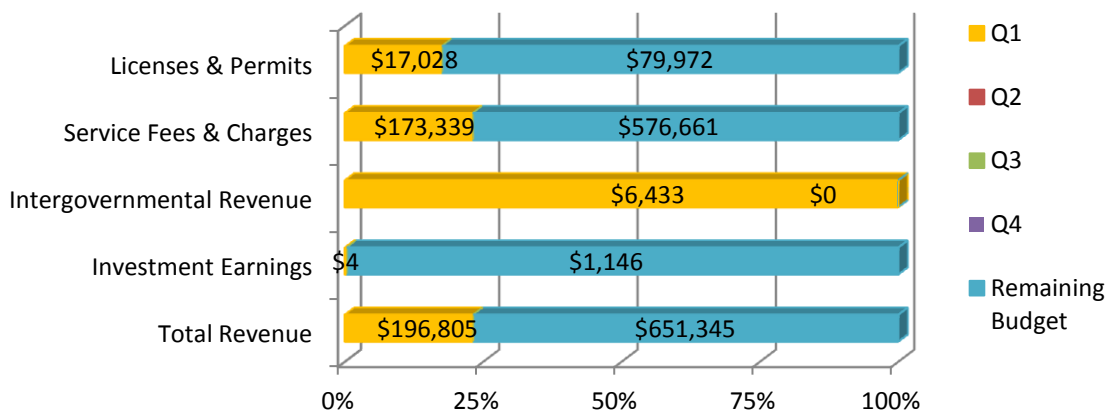


Agency Budgeted Revenues By Source



- The General Fund revenue for the Probate Court is estimated to be **\$848,150** for 2012, which is **0.3%** of the total budgeted revenue for the General Fund.
- The main sources of General Fund revenue for the Probate Court are filing fees. Filing fees are mandated by ORC 2101.16. The fees are available for public view at <http://codes.ohio.gov/orc/2101.16>. Additionally, the Probate Court invoices the State of Ohio for mental health hearings (ORC 5122.43 authorizes certain county Probate Court costs and proceedings expenses held under Chapter 5122 permissible for reimbursement by the Ohio Department of Mental Health).

General Fund - Revenue



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$225,059	\$215,484	\$211,085	\$302,217	\$225,059	\$953,845
Current Year Actuals	\$196,805				\$196,805	\$848,150

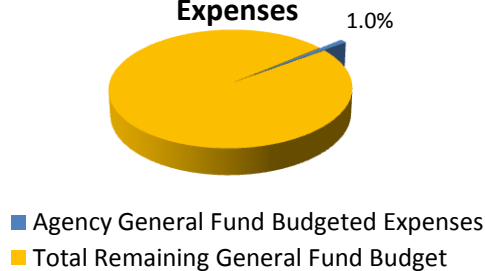
* Current year total represents revised budget.

- First quarter revenue of **\$196,805** represents **23.2%** of the budgeted amount for the year.

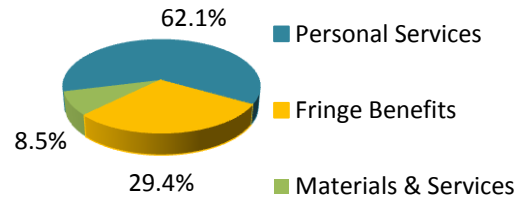
- Licenses and Permits revenue appears to be under budget in the 1st quarter. This is typical for the Court. Revenues are consistently received throughout the year with a rise in 2nd quarter months.
- Service Fees and Charges (General Fees) collected during the 1st quarter were \$173,339. This is close to budget for the 1st quarters and is anticipated to align with budget by year end.
- Intergovernmental Revenue includes revenue from the state for its mental commitment cases. The 2012 budgeted included no revenues from this source and \$6,433 was received in the 1st quarter. Inconsistency in timing of payment has led the Court to not rely on this revenue source.

General Fund Analysis

Share of Total County Expenses

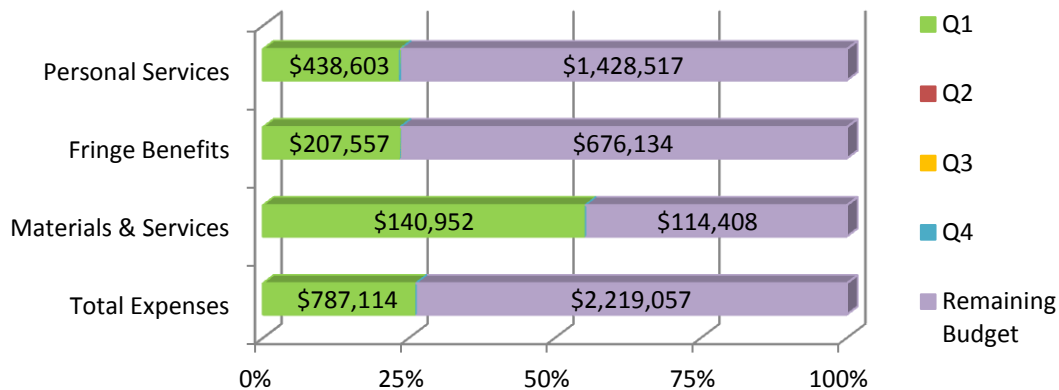


Agency Budgeted Expenses By Type



- The General Fund expenditures for the Probate Court are estimated to be **\$3,006,171** for 2012, which is **1.0%** of the total budgeted expenditures for the General Fund.

General Fund - Expenses



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$788,104	\$777,479	\$800,939	\$883,893	\$788,104	\$3,250,415
Current Year Actuals	\$787,114				\$787,114	\$3,006,171

* Current year total represents revised budget.

- First quarter expenditures of **\$787,114** represent **26.2%** of the budgeted amount for the year.
- Materials and Services have far exceeded the 25% benchmark established for the 1st quarter. This is due to Court/Special Trial Expenses, which includes expenses for indigent guardianships and Mental Commitment cases. The annual budget for this expense is \$179,380. In the 1st quarter, expenses were \$130,160. This represents 73% of the annual budget for this expense and is a concern as the expenses will continue to escalate during the remainder of the year.

General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$430,874	\$438,603	101.8%
2nd Quarter	\$502,686		
3rd Quarter	\$430,874		
4th Quarter	\$502,686		
Total	\$1,867,120	\$438,603	23.5%

- First quarter of 2012 represents 23.1% of total pay periods. Due to the costs of the Mental Commitment hearings, the Court is seeing a higher demand for Special Magistrates which are paid out of the Court's payroll budget.

Budget Corrective Items

Approved

- There have been no approved budget adjustments to date.

Pending

- There are no requests currently pending that may impact the budget.

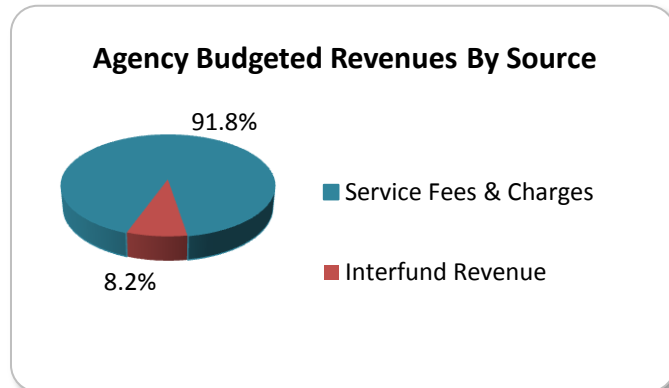
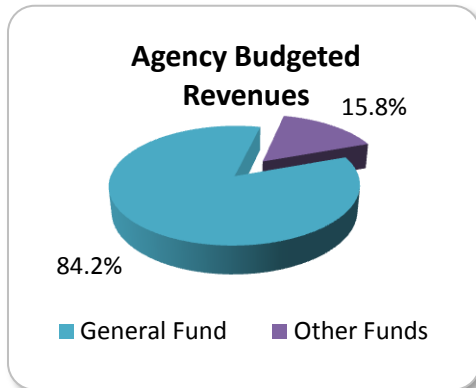
Not Recommended

- There have been no requests for budget adjustments not approved to date.

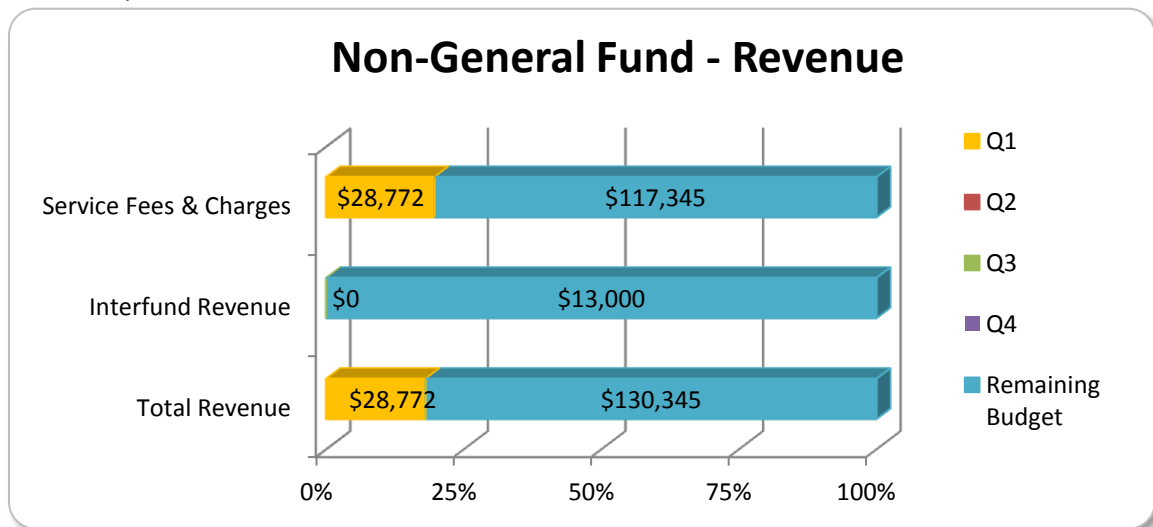
Additional Budget Analysis and Budget Recommendations

- The cost of indigent guardianships and mental commitment cases continue to be a concern for the County. The Court requested \$350,000 in the 2012 budget for these expenditures. The 2012 approved budget included \$179,380. In 2011, the Court spent \$400,306 for indigent guardianships and mental commitment case expenses. The Court received additional appropriations from Commissioners' Contingency in the 4th quarter of 2011 in the amount of \$150,000. The Court has indicated the likelihood of a request for General Fund supplemental appropriations in 2012. These expenditures will continue to be monitored.
- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvements at this time.

Non-General Fund Analysis



- The Non-General Fund revenue for the Probate Court is estimated to be **\$159,117** for 2012, which is **15.8%** of the total budgeted revenue (**\$1,007,267**) for the Probate Court.
- The main source of Non-General Fund revenue for the Probate Court is filing fees within the Computerization of the Courts Fund.



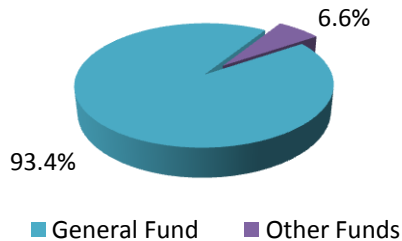
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$28,095	\$39,344	\$46,316	\$38,159	\$28,095	\$151,914
Current Year Actuals	\$28,772				\$28,772	\$159,117

* Current year total represents revised budget.

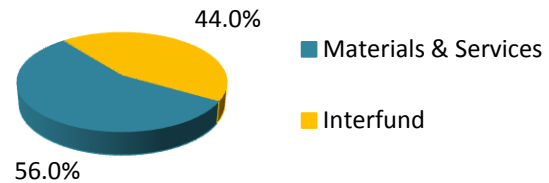
- First quarter revenue of **\$28,772** represents **18.1%** of the budgeted amount for the year.
- The Court, on advisement from OMB during the 2012 budget cycle, will be pursuing an interfund loan of \$13,000, from either Domestic or Common Pleas for its computerization fund.

Non-General Fund Analysis

Agency Budgeted Expenses

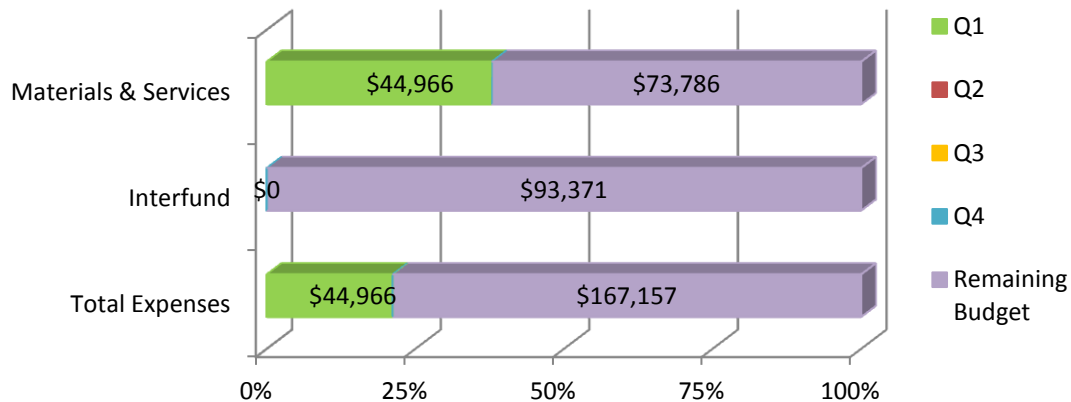


Agency Budgeted Expenses By Type



- The Non-General Fund expenditure budget for the Probate Court is estimated to be **\$212,123** for 2012, which is **6.6%** of the total budgeted expenditures (**\$3,218,294**) for the Probate Court.

Non-General Fund - Expenses



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$66,380	\$85,776	\$38,498	\$32,017	\$66,380	\$222,671
Current Year Actuals	\$44,966				\$44,966	\$212,123

* Current year total represents revised budget.

- First quarter expenditures of **\$44,966** represent **21.2%** of the budgeted amount for the year.
- The Court anticipates expending its entire Materials and Services budget by year-end.
- Interfund expenses represent the Court's 10% E-Filing commitment.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$0	\$0	0.0%
2nd Quarter	\$0		
3rd Quarter	\$0		
4th Quarter	\$0		
Total	\$0	\$0	0.0%

- The Court no longer pays for any positions from its non-general fund. This became effective in 2012.

Budget Corrective Items

Approved

- There have been no approved budget adjustments to date.

Pending

- There are no requests currently pending that may impact the budget.

Not Recommended

- There have been no requests for budget adjustments not approved to date.

Additional Budget Analysis and Budget Recommendations

- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvements at this time.